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Office of Comprehensive Services

Empowering communities to serve youth

Audit Plan

Fiscal Years 2013 - 2015

June 10, 2012



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COMMONWEALTH of VIRGINIA

Susan Cumbia Clare, M.Ed.
Executive Director

OFFICE OF COMPREHENSIVE SERVICES
Administering the Comprehensive Services Act for At-Risk Youth and Families

June 10, 2012

MEMORANDUM

TO: Susan C. Clare, Executive Director

FROM: Stephanie S. Bacote, CSA Program Auditor
Ty F. Parr, CSA Program Auditor

SUBJECT: Fiscal Years 2013 – 2015 Audit Work Plan

The Fiscal Years 2013-2015 Audit Work Plan for the Office of Comprehensive Services' Financial/Compliance Program Audit is enclosed. The workload is divided into three audit categories:

- On-Site Audits
- Self-Assessment Audits
- Special Projects

The scope of these audits is to conduct an independent, objective evaluation of the locally administered Comprehensive Services for At-Risk Youth and Families (CSA) programs in order to provide reasonable assurance that the mission and vision of CSA and the Office of Comprehensive Services are accomplished. The basis for the audit selections included risk assessment, management input, and the established audit cycle (every 3 years).

In accordance with the Institute of Internal Auditors, Standards for the Professional Practice of Internal Auditing, we are submitting this plan for your approval.

Approved

Susan C. Clare

INTRODUCTION

The Program Audit function of the Office of Comprehensive Services (OCS) is responsible for evaluating the adequacy and effectiveness of the systems of internal control and quality of performance in meeting mission requirements established by the State Executive Council (SEC) and the locally administered programs of the Comprehensive Services Act for At-Risk Youth and Families (CSA). To accomplish our objective of promoting effective controls, high standards for sound fiscal accountability, and responsible use of taxpayer funds, our audits provide analyses, appraisals, recommendations, counsel, and information concerning various activities of CSA to assist CSA employees, partners, and other stakeholders to effectively administer CSA.

We will add value to OCS goals by:

- Reviewing the adequacy of CSA risk management, governance, and control processes.
- Determining whether the established goals and objectives of CSA are accomplished.
- Determining the extent of compliance with CSA laws, statutes, policies and procedures, etc.
- Reviewing the reliability and integrity of CSA program and financial information.
- Evaluating the controls governing the safeguarding of CSA assets and/or data.
- Appraising whether CSA resources are used effectively and efficiently; recommend operational improvement.

Program Audit personnel possess the training, expertise, and experience to effectively evaluate locally administered CSA programs. Auditors are required to comply with the continuing professional education criteria established by the Institute of Internal Auditors and the Department of State Internal Auditor. Personnel are encouraged to pursue professional certification as Certified Internal Auditors.

We will continue to look for ways to improve our audit programs to ensure that we consistently add value to the Office of Comprehensive Services.

Stephanie S. Bacote
CSA Program Auditor

Ty F. Parr
CSA Program Auditor

SUMMARY OF 2013 -2015 AUDIT PLAN

FISCAL YEAR 2013	FISCAL YEAR 2014	FISCAL YEAR 2015
Albemarle	Accomack	Amherst
Allegheny/Covington/Clifton Forge	Alexandria	Bath
Arlington City/County	Amelia	Bedford City/County
Buchanan	Augusta/Staunton/Waynesboro	Bland
Buckingham	Botetourt	Charles City
Carroll	Bristol	Charlotte
Chesapeake	Brunswick	Clarke
Danville/Pittsylvania	Campbell	Danville/Pittsylvania
Dickenson	Caroline	Dinwiddie
Fluvanna	Charlottesville	Emporia
Franklin County	Chesterfield/Colonial Heights	Essex
Frederick	Craig	Floyd
Fredericksburg	Culpeper	Franklin City
Gloucester	Cumberland	Galax
Halifax	Danville/Pittsylvania	Giles
Hampton	Fairfax	Grayson
Hanover	Fairfax/Falls Church	Greene
Harrisonburg/Rockingham	Fauquier	Greensville
Henrico	Goochland	Highland
Hopewell	Isle of Wight	King & Queen
Lunenburg	James City	King George
Lynchburg	Lancaster	King William
Manassas Park	Loudon	Lee
Mecklenburg	Martinsville/Henry/Patrick	Louisa
Montgomery	Middlesex	Madison
Newport News	New Kent	Manassas City
Norfolk	Prince Edward	Mathews
Northampton	Prince William	Nelson
Nottoway	Pulaski	Northumberland
Orange	Richmond City	Norton
Petersburg	Richmond County	Page
Portsmouth	Rockbridge/Lexington/Buena Vista	Poquoson
Prince George	Scott	Powhatan
Roanoke City	Smyth	Radford
Roanoke County	Stafford	Rappahannock
Russell	Suffolk	Salem
Shenandoah	Tazewell	Southampton
Spotsylvania	Washington	Sussex
Surry	Westmoreland	Warren
Virginia Beach	Wise	Williamsburg
Winchester	York	
Wythe		

FISCAL YEAR 13 AUDIT PLAN SCHEDULE

	REGION	LOCALITY	
ON-SITE AUDITS (2600 Hours)	Central	Fluvanna Hanover Hopewell Petersburg	SPECIAL PROJECTS (528 HOURS)
	Northern	Harrisonburg/Rockingham Orange Shenandoah Winchester	
	Southwest	Carroll Montgomery Roanoke City Wythe	
	Tidewater	Gloucester Norfolk Surry Virginia Beach	
	Western	Allegheny/Covington/Clifton Forge Halifax Lunenburg Lynchburg Danville/Pittsylvania	
	Central	Henrico Nottoway Prince George Spotsylvania Fredericksburg	
SELF- ASSESSMENT AUDITS (400 Hours)	Northern	Arlington City/County Frederick Manassas Park	
	Southwest	Buchanan Dickenson Franklin County Roanoke County Russell	
	Tidewater	Chesapeake Hampton Newport News Northampton Portsmouth	
	Western	Albemarle Buckingham Mecklenburg	

FISCAL YEAR 14 AUDIT PLAN SCHEDULE

	REGION	LOCALITY	
COUNTIES	Central	Amelia	Note: On-site and self-assessment audits to be scheduled in accordance with the results of the annual risk assessment. The FY 14 audit schedule will be updated and published accordingly.
		Caroline	
		Chesterfield/Colonial Heights	
		Cumberland	
		Goochland	
	New Kent		
	Northern	Culpeper	
		Fairfax	
		Fauquier	
		Loudon	
		Prince William	
		Stafford	
	Southwest	Craig	
		Martinsville/Henry/Patrick	
		Pulaski	
		Scott	
		Smyth	
		Tazewell	
		Washington	
		Wise	
Tidewater	Accomack		
	Brunswick		
	Isle of Wight		
	James City		
	Lancaster		
	Middlesex		
	Richmond		
	Westmoreland		
	York		
Western	Augusta/Staunton/Waynesboro		
	Botetourt		
	Campbell		
	Pittsylvania		
	Prince Edward		
	Rockbrige/Lexington/Buena Vista		
CITIES	Central	Richmond City	
	Northern	Alexandria City	
		Fairfax/Falls Church	
	Southwest	Bristol	
	Tidewater	Suffolk	
	Western	Charlottesville	
Danville			

FISCAL YEAR 15 AUDIT PLAN SCHEDULE

	REGION	LOCALITY	Note: On-site and self-assessment audits to be scheduled in accordance with the results of the annual risk assessment. The FY 15 audit schedule will be updated and published accordingly.
COUNTIES	Central	Charles City	
		Dinwiddie	
		Essex	
		King & Queen	
		King William	
		Louisa	
		Powhatan	
	Northern	Clarke	
		Greene	
		King George	
		Madison	
		Page	
		Rappahannock	
		Warren	
	Southwest	Bland	
Floyd			
Giles			
Grayson			
Lee			
Tidewater	Greensville		
	Mathews		
	Southampton		
	Sussex		
	Northumberland		
Western	Amherst		
	Bath		
	Bedford City/County		
	Charlotte		
	Highland		
	Nelson		
	Pittsylvania		
CITIES	Northern	Manassas City	
	Southwest	Galax	
		Norton	
		Radford	
		Salem	
	Tidewater	Emporia	
		Franklin	
		Poquoson	
		Williamsburg	
	Western	Danville	